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CENTRAL LOUISIANA AIDS SUPPORT SERVICE, INC.

ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED  
December 31, 2008

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and where appropriate, at the office of the parish clerk of court.

Release Date 8/5/09

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# ELLIOTT & ASSOCIATES, INC.

*A Professional Accounting Corporation*

P. O. Box 1287

Leesville, Louisiana 71496-1287

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(337)238-5135  
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W Micheal Elliott, CPA

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Central Louisiana Aids Support Service, Inc.  
Alexandria, Louisiana:

I have audited the accompanying statement of financial position of Central Louisiana Aids Support Service, Inc. (a nonprofit organization) as of December 31, 2008, and the related statements of activities and cash flows for the year then ended. These statements are the responsibility of the Central Louisiana Aids Support Service, Inc.'s management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall - financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Central Louisiana Aids Support Service, Inc. as of December 31, 2008, and changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued a report dated June 23, 2009, on my consideration of Central Louisiana Aids Support Service, Inc.'s internal control over financial reporting and my tests of its compliance with laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

My audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedules, as listed in the table of contents, including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, is presented for purposes of additional analysis and is not a required part of the basic financial statements of Central Louisiana Aids Support Service, Inc. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Elliott & Assoc. "APAC"*  
Leesville, Louisiana  
June 23, 2009

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## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors  
Central Louisiana Aids Support Service, Inc.  
Alexandria, Louisiana

I have audited the financial statements of the Central Louisiana Aids Support Service, Inc. as of and for the year ended December 31, 2008, and have issued my report thereon dated June 23, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing my audit, I considered Central Louisiana Aids Support Service, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Agency's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, process, record, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Central Louisiana Aids Support Service, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management and the Louisiana Legislative Auditor and is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Elliott & Assoc. "APAC"*  
Leesville, Louisiana  
June 23, 2009

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## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors  
Central Louisiana Aids Support Service, Inc.  
Alexandria, Louisiana:

### Compliance

I have audited the compliance of the Central Louisiana Aids Support Service, Inc. with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2008. The Central Louisiana Aids Support Service, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Central Louisiana Aids Support Service, Inc.'s management. My responsibility is to express an opinion on the Central Louisiana Aids Support Service, Inc.'s compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Central Louisiana Aids Support Service, Inc.'s compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Central Louisiana Aids Support Service, Inc.'s compliance with those requirements.

In my opinion, the Central Louisiana Aids Support Service, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs of the year ended December 31, 2008.

### Internal Control Over Compliance

The management of the Central Louisiana Aids Support Service, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal

programs. In planning and performing my audit, I considered the Central Louisiana Aids Support Service, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Central Louisiana Aids Support Service, Inc.'s internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Directors and management of the Central Louisiana Aids Support Service, Inc., the Legislative Auditor's office of the State of Louisiana, and federal and state awarding agencies. This report is not intended to be, and should not be, used by anyone other than these specified parties.

*Elliott & Assoc. "ARAC"*  
Leesville, Louisiana  
June 23, 2009

Central Louisiana Aids Support Service, Inc.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Year Ended December 31, 2008

I have audited the financial statements of the Central Louisiana Aids Support Service, Inc. as of and for the year ended December 31, 2008, and have issued my report thereon dated June 23, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of December 31, 2008 resulted in an unqualified opinion.

**Section I Summary of Auditor's Reports**

*a. Report on Internal Control and Compliance  
Material to the Financial Statements*

Internal Control

Material Weaknesses ( ) Yes (X) No

Compliance

Compliance Material to Financial  
Statements ( ) Yes (X) No

*b. Federal Awards*

Internal Control

Material Weaknesses ( ) Yes (X) No ( ) N/A

Type of Opinion On Compliance For Major Programs

Unqualified (X)	Qualified ( )
Disclaimer ( )	Adverse ( )
N/A ( )	

Are their findings required to be reported in accordance with Circular A-133, Section .510(a)?

( ) Yes (X) No ( ) N/A

*c. Identification of Major Programs*

CFDA Number(s)

Name of Federal Program

93.917

DHHR HIV Care Formula Grants

Dollar threshold used to distinguish between Type A and Type B Programs:

\$500,000

Is the auditee a "low-risk" auditee, as defined by OMB Circular A-133?

(X) Yes ( ) No ( ) N/A



Section II Financial Statement Findings

N/A

Section III Federal Award Findings and Questioned Costs

N/A

See independent auditor's report.

Central Louisiana Aids Support Service, Inc.  
STATEMENT OF FINANCIAL POSITION

December 31, 2008

## ASSETS

## Current Assets

Cash and cash equivalents (Note 2)	\$194,062
Grants receivable (Note 3)	<u>115,815</u>

Total Current Assets	<u>\$ 309,877</u>
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FURNITURE AND EQUIPMENT- NET OF DEPRECIATION (Note 4)	<u>10,773</u>
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## OTHER ASSETS

Burial plots with monuments	1,240
Deposits	<u>1,496</u>

Total other assets	<u>2,736</u>
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<u>TOTAL ASSETS</u>	<u>\$ 323,386</u>
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## CURRENT LIABILITIES

Accounts payable	\$ 3,779
Payroll taxes and other employee withholdings	805
Funds held on behalf of others	<u>300</u>

Total current liabilities	<u>\$ 4,884</u>
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Net Assets	<u>318,502</u>
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Unrestricted	<u>\$ 318,502</u>
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The accompanying notes are an integral part of this statement.

Central Louisiana Aids Support Service, Inc.  
STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2008

REVENUES, GAINS, AND OTHER SUPPORT	Unrestricted	Temporarily Restricted	Total
Federal grants	\$ ---	\$ 700,563	\$700,563
Dividends	---	---	---
Private grants	2,269	---	2,269
Interest	633	---	633
Contributions	---	---	---
Donation and Fundraisers	7,453	---	7,453
Net assets released from restrictions	700,563	(700,563)	---
Total Unrestricted Revenues	\$ 710,918	---	\$710,918
EXPENSES			
Federal grants:			
HIV Care Formula Grants	\$ 323,888	---	\$ 323,888
HIV Prevention Activities	107,964	---	107,964
Housing Opportunities for Persons with AIDS	36,288	---	36,288
RW Title III E.I.S.	68,653	---	68,653
RW Title V - Dental	59,562	---	59,562
Broadway Cares	6,917	---	6,917
State grants:			
General and Administrative	8,420	---	8,420
Fund-raising	1,382	---	1,382
Total Expenses	613,074	---	613,074
CHANGE IN NET ASSETS	97,844	---	97,844
NET ASSETS, BEGINNING OF YEAR	220,658	---	220,658
NET ASSETS, END OF YEAR	\$318,502	\$ ---	\$ 318,502

The accompanying notes are an integral part of this statement.

Central Louisiana Aids Support Service, Inc.  
 STATEMENT OF FUNCTIONAL EXPENSES  
 For the Year Ended December 31, 2008

	HIV Prevention Activities \$	H.O.P.W.A \$
Advertising and promotion		
Bank charges		
Account service		
CAC	2,200	
Child care		
Clothing		
Consortia support		
Dental		
Depreciation		
Dues and subscriptions		
Education	876	
Emergency assistance		
Equipment		
New operational expenses		
Food		
Fringe Benefits	16,331	
Insurance	3,740	
Intraregional mileage	6,181	
Janitorial	59	
Kentwood water		
Legal and other professional		
License		
Medication	15	
Meeting expense		
Memberships	126	356
Miscellaneous		
Mortgage payment		356
Office and other supplies	23,173	
Payroll tax and other employee expenses		
Pest control/lawn		
Postage	551	
Printing		
Private fund disbursements		
Rent expense	11,413	9,544
Repairs and maintenance	528	
Salaries, wages and contract labor	34,397	
Security		
Telephone/answering service/pagers	3,737	
Testing		
Transportation assistance		
Travel	1,100	
Utilities/water	2,637	26,032
Audit	900	
<b>TOTALS</b>	<b>\$107,964</b>	<b>\$36,288</b>

The accompanying notes are an integral part of this statement.

Central Louisiana Aids Support Service, Inc.  
STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended December 31, 2008

	Ryan White Title III EIS <u>Grant</u>	Broadway Cares <u>Cares</u>	Ryan White HIV <u>Care</u>
Advertising and promotion \$		\$	\$
Bank charges			53
Account service			4,400
CAC			2,102
Child care			
Clothing			
Consortia support			323
Dental			
Depreciation			2,321
Dues and subscriptions			
Education	2,543		462
Emergency assistance		321	
Equipment			
New operational expenses			
Food			13,437
Fringe Benefits	9,166		28,297
Insurance			4,252
Intraregional mileage	7,967		2,019
Janitorial			5,379
Kentwood water			117
Legal and other professional			
Licenses			600
Medication			34,257
Meeting expense			
Membership			225
Miscellaneous	3,849	1,354	7,837
Mortgage Payment			
Office and other supplies	103	711	7,273
Payroll tax and other			
employee expenses			
Pest control/lawn			602
Postage			1,128
Printing			
Private fund disbursement		4,531	
Rent expense			11,413
Repairs and maintenance			1,397
Salaries, wages and	36,708		161,128
contract labor			
Security			45
Telephone/answering			
service/pagers			3,757
Testing			
Transportation assistance			24,441
Travel	8,317		356
Utilities/water			2,637
Audit			3,650
<b><u>TOTALS</u></b>	<b><u>\$68,653</u></b>	<b><u>\$6,917</u></b>	<b><u>\$323,888</u></b>

The accompanying notes are an integral part of this statement.

Central Louisiana Aids Support Service, Inc.  
STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended December 31, 2008

	Ryan White Title V <u>Dental</u>	General And <u>Administrative</u>	<u>Fund Raisers</u>
Advertising and promotion \$		\$	\$
Bank charges			
Account service			
CAC			
Child care			
Clothing			
Consortia support			
Dental	26,924		
Depreciation			
Dues and subscriptions			
Education	412	1,728	
Emergency assistance			
Equipment			
New operational expenses			
Food		9	
Fringe Benefits	3,554	80	
Insurance			
Intraregional mileage	3,795		
Janitorial			
Kentwood water			
Legal and other professional			
Licenses			
Medication			
Meeting expense			
Membership		158	
Miscellaneous	2,027	3,241	1,173
Mortgage Payment			
Office and other supplies	2,075	632	
Payroll tax and other employee expenses			
Pest control/lawn			
Postage			
Printing			
Private fund disbursement			209
Rent expense	2,075	946	
Repairs and maintenance		(113)	
Salaries, wages and contract labor	6,813		
Security		135	
Telephone/answering service/pagers	6,089	1,604	
Testing			
Transportation assistance	3,763		
Travel			
Utilities/water	2,035		
Audit			
<b><u>TOTALS</u></b>	<b><u>\$59,562</u></b>	<b><u>\$8,420</u></b>	<b><u>\$1,382</u></b>

The accompanying notes are an integral part of this statement.

Central Louisiana Aids Support Service, Inc.  
STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended December 31, 2008

	<u>Total</u>
Advertising and promotion	---
Bank charges	53
Account service	4,400
CAC	4,126
Child care	---
Clothing	---
Consortia support	323
Dental	26,924
Depreciation	2,321
Dues and subscriptions	---
Education	6,021
Emergency assistance	321
Equipment	---
New operational expenses	---
Food	13,446
Fringe benefits	57,428
Insurance	7,992
Intraregional mileage	19,962
Janitorial	5,438
Kentwood water	117
Legal and other professional	---
License	600
Medication	34,272
Meeting expense	---
Memberships	865
Miscellaneous	19,489
Mortgage Payment	288
Office and other supplies	33,967
Payroll tax and other employee expenses	---
Pest control/lawn	602
Postage	1,679
Printing	---
Private Fund disbursement	4,740
Rent expense	35,391
Repairs and maintenance	1,812
Salaries, wages and contract labor	239,046
Security	180
Telephone/answering service/pagers	15,167
Testing	---
Transportation assistance	28,204
Travel	9,773
Utilities/water	33,341
Audit	<u>4,550</u>

**TOTALS** \$613,074

The accompanying notes are an integral part of this statement.

Central Louisiana Aids Support Service, Inc.  
STATEMENT OF CASH FLOWS  
For the Year Ended December 31, 2008

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from governmental agencies	651,739
Cash payments to suppliers	
for goods and service	(357,230)
Cash payments to employees for services	<u>(239,046)</u>
Net CASH PROVIDED BY OPERATING ACTIVITIES	<u>55,463</u>
CASH FLOWS FROM NON CAPITAL FINANCING	
Prepaid expenses	<u>1,240</u>
CASH FLOWS FROM CAPITAL FINANCING	
Acquisition of PP & E	<u>(10,288)</u>
NET CASH PROVIDED FROM CAPITAL FINANCING	<u>(10,288)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	<u>633</u>
DECREASE IN CASH AND CASH EQUIVALENTS	47,048
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>147,014</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$194,062</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	97,211
Adjustment to reconcile change in net assets	
to net cash provided by operating activities:	
Depreciation	7,826
Changes in operating assets and liabilities:	
Accounts receivable	(48,824)
Accounts payable	683
Other Current liabilities	(193)
Other assets	<u>(1,240)</u>
	<u>55,463</u>

## ADDITIONAL REQUIRED DISCLOSURES:

1. Management considers all highly liquid investments with a maturity of three months or less when acquired to be cash equivalents.
2. No interest was paid for the year ended December 31, 2008.
3. No income taxes were paid for the year ended December 31, 2008.
4. There were no material noncash investing or financing activities during 2008 that affected recognized assets or liabilities.

The accompanying notes are an integral part of this statement.



Central Louisiana Aids Support Service, Inc.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2008

Note 1 - Summary of Significant Accounting Policies

Nature of Activities

Central Louisiana Aids Support Service, Inc. (CLASS) is a nonprofit corporation formed to provide support services and education to promote and encourage the development, advancement, and exchange of information in all aspects of prevention, research, diagnosis, and treatment of HIV/AIDS.

CLASS qualifies as a tax-exempt organization under Section 501 (c)(3) of the Internal Revenue Code and comparable Louisiana law, and contributions to it are tax deductible within the limitations prescribed by the Code. Accordingly, no provision for income tax has been made in the accompanying financial statements. In addition, the organization has been determined not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code.

Significant Accounting Policies

The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method, revenues are recognized when earned and expenses are recorded at the time liabilities are incurred.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets; unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. There were no temporarily or permanently restricted net assets at December 31, 2008.

Furniture and Equipment

Furniture and equipment are stated at cost for assets purchased and at market value for assets acquired by gift. Depreciation is computed on the straight line method over the estimated useful lives of the assets generally as follows:

Furniture and equipment	5-7 years
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Central Louisiana Aids Support Service, Inc.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 2 - Cash and Cash Equivalents

Cash and cash equivalents consisted of the following at December 31, 2008:

Interest bearing checking accounts	\$ 170,611
Non-interest bearing checking accounts	7,363
Money market funds	<u>16,088</u>
	<u>\$ 194,062</u>

Note 3 - Grants Receivable

Grants receivable consisted of amounts due from state agencies and various federal agencies passed through the State of Louisiana, Department of Health and Hospitals.

Note 4 - Furniture

The following is a summary of furniture and equipment:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Furniture & Office equipment	<u>\$ 80,813</u>	<u>\$ (70,040)</u>	<u>\$10,773</u>

The depreciation provision for the year ended December 31, 2008, amounted to \$7,826.

Note 5 - Leases

The organization entered into a new lease for building space in 2006 in Alexandria, Louisiana, from an unrelated third party, under an operating lease expiring 5/31/11. Under this lease, CLASS will make rental payments amounting to \$24,900 for future prices as described below and the payments were comprised solely of minimum rentals.

Minimum future rental payments under the lease for the year ending after December 31, 2008 as follows:

2009	24,900
2010	24,900
2011	<u>24,900</u>
Totals	<u>74,700</u>

Central Louisiana Aids Support Service, Inc.

NOTES TO FINANCIAL STATEMENTS (CONCLUDED)

Note 6 - Concentrations of Revenue and Significant Funding Source

CLASS receives the majority of its revenue from funds provided by the federal government and administered by the Louisiana Department of Health and Hospitals, Office of Public Health. The amount of funds received is appropriated each year by the government. If significant budget cuts are made, the amount of the funds that CLASS receives could be reduced significantly, resulting in an adverse impact on its operations. Management is not aware of any actions that would adversely affect the amount of funds the Organization will receive in the next year.

Note 7 - Net Assets Released From Restrictions

Net assets were released from restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by the grants. There were no temporarily or permanently restricted net assets at December 31, 2008.

Schedule 1

Central Louisiana Aids Support Service, Inc.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2008

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/  <u>PROGRAM TITLE</u>	Federal CFDA  <u>Number</u>	<u>Expended</u>
Department of Health and Human Resources Passed-through the State of Louisiana Department of Health and Hospitals Office of Public Health HIV Care Formula Grants (Ryan White) 4/1/07-3/3/08 4/1/08-3/3/09	93.917	323,888
HIV Prevention Activities-Health Department Based (HAP) 1/1/08-12/31/08	93.940	107,964
Ryan White Title III EIS		68,653
Ryan White Title V		<u>59,562</u>
Total Expenditures-Department of Health and Human Resources		<u>560,067</u>
Department of Housing and Urban Development Passed-through the State of Louisiana Department of Health and Hospitals Office of Public Health Housing Opportunities for Persons with AIDS 4/1/06- 3/3/07 4/1/07- 3/3/08	14.241	<u>36,288</u>
		\$ <u>36,288</u>
Total Expenditures- Department of Housing and Urban Development		
<u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u>		<u>\$ 596,355</u>

Notes:

Expenditures for the above grants are reported on the accrual basis of accounting. Note 1 to the financial statements provides additional information relative to the Organization's accounting policies.

No federal funds were awarded to sub recipients during the year ended December 31, 2008.

See independent auditor's report.

Central Louisiana Aids Support Service, Inc.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Year Ended December 31, 2008

**PART 1- SUMMARY OF AUDITOR'S RESULTS**

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:  
Material weaknesses identified? ☐ yes ☒ no

Noncompliance material to financial  
statements noted? ☐ yes ☒ no

Prior year audit findings Not applicable

Management's Corrective Action Plan Not applicable

Memorandum of Other Comments  
and Recommendations None

Federal Awards

Internal control over major program:  
Material weakness(es) identified? ☐ Yes ☒ No

Type of auditor's report issued on compliance  
for major program: Unqualified ☒

Any audit findings disclosed that are required  
to be reported in accordance with Circular  
A-133, Section 510 (a)? ☐ Yes ☒ No

Central Louisiana Aids Support Service, Inc.  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

For the Fiscal Year Ended December 31, 2008

**SECTION I            INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE  
FINANCIAL STATEMENTS**

There were no prior year findings relating to internal control and compliance material to the financial statements.

**SECTION II          INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FED-  
ERAL AWARDS**

There were no prior year findings relating to internal control and compliance material to federal awards.

**SECTION III        MANAGEMENT LETTER**

There was no management letter with prior year audit report.

See independent auditor's report.

Central Louisiana Aids Support Service, Inc.  
COMPENSATION FOR BOARD MEMBERS

For the Year Ended December 31, 2008

During the year ended December 31, 2008, no per diem payments or other compensation payments were made to board members.